

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Case No. 07 Civ. 3384 (WHP)

Plaintiff,

VERIFIED ANSWER

-against-

PRESTON LESCHINS, HSBC MORTGAGE
CORPORATION (USA) P/K/A MARINE
MIDLAND MORTGAGE CORP., and JOHN
DOES NOS. 1-10,

Defendants.
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Defendant Preston A. Leschins ("Leschins"), by his attorneys, Moritt Hock Hamroff & Horowitz LLP, as and for his Answer to the Complaint of the Plaintiff, responds as follows:

1. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "1" of the Complaint.

2. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "2" of the Complaint.

3. Defendant admits each and every allegation contained in Paragraph "3" of the Complaint.

4. Defendant admits each and every allegation contained in Paragraph "4" of the Complaint.

5. Defendant admits each and every allegation contained in Paragraph "5" of the Complaint.

6. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "6" of the Complaint, except admits that HSBC has a Mortgage and Security Agreement on the property.

7. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "7" of the Complaint.

8. Defendant denies each and every allegation contained in Paragraph "8" of the Complaint.

9. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "9" of the Complaint.

10. Defendant denies each and every allegation contained in Paragraph "10" of the Complaint.

11. Defendant denies each and every allegation contained in Paragraph "11" of the Complaint.

AS TO THE FIRST CAUSE OF ACTION

12. Defendant repeats and realleges each and every response contained in Paragraphs "1" through "11" of its Answer to the Complaint as though fully set forth at length herein.

13. Defendant denies each and every allegation contained in Paragraph "13" of the Complaint, except admits that the IRS made assessments against Leschins for deficiencies in the payment of federal income taxes.

14. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "14" of the Complaint.

15. Defendant denies each and every allegation contained in Paragraph "15" of the Complaint, except admits that the IRS made demands for payment of those taxes.

16. Defendant denies each and every allegation contained in Paragraph "16" of the Complaint.

17. Defendant denies each and every allegation contained in Paragraph "17" of the Complaint.

AS TO THE SECOND CAUSE OF ACTION

18. Defendant repeats and realleges each and every response contained in Paragraphs "1" through "17" of its Answer to the Complaint as though fully set forth at length herein.

19. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "19" of the Complaint.

20. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "20" of the Complaint.

21. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "21" of the Complaint.

22. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "22" of the Complaint, except admits that there may be unsatisfied tax liens.

23. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "23" of the Complaint.

24. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "24" of the Complaint.

25. Defendant denies knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph "25" of the Complaint.

AS AND FOR A FIRST AFFIRMATIVE DEFENSE

26. That the Plaintiff may be barred from attempting to collect all or some of the federal income taxes claimed by the Plaintiff to be due and owing by Defendant Leschins in this action by virtue of the Statute of Limitations, other relevant statutes and/or laches.

AS AND FOR A SECOND AFFIRMATIVE DEFENSE

27. That Defendant Leschins has remitted, in the interests of good faith and compliance, partial payments towards the outstanding amount of tax due and has made one or more Offers in Compromise in connection with the tax liabilities which are the subject of this action (which offers in compromise have included the value of all of his personal property as well as the subject shares and proprietary lease specified in the Complaint) in satisfaction of amounts claimed to be due and owing in this action.

WHEREFORE, Defendant Preston Leschins demands judgment dismissing the Complaint in this action together with the costs and disbursements of this action and such other and further relief as to this Court may seem just and proper.

Dated: Garden City, New York
July 6, 2007

MORITT HOCK HAMROFF & HOROWITZ LLP

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